

**Instructions for Completing
the Retailing and Other Activities Return**
◆ (Keep these instructions for future reference) ◆

► If this return does not include your reporting classification, please call the Telephone Information Center at 1-800-647-7706.

► Use black ink and return the original form.

Section I - State Business and Occupation (B&O) Tax, Lines 1-5

1. Locate the B&O Tax classification for your business. Enter the gross income from your Washington business activities under *Gross Amount*.
2. Calculate your total *Deductions*. (***Deductions do not apply to all taxpayers***)
 - a) On page 3, Deduction Detail, locate the line number and activity that corresponds to the line number of your B&O tax classification on page 1 of the tax return.
 - b) Enter the amount of your deduction next to the appropriate deduction type.
 - c) For each B&O Tax classification, enter the total amount of deductions in the *Total* box.
 - d) Transfer the total deduction amount to the corresponding line on page 1 of your return.
3. On page 1, subtract the *Deductions* from the *Gross Amount*. Enter that number under *Taxable Amount*.
4. Multiply each taxable amount by the rate shown and enter the amount under *Tax Due*.
5. Add *Tax Due* amounts (lines 1-5) and enter the total on line 26.

Section II – State and Local Sales Tax, Lines 6-9

- **State** Retail Sales Tax, Line 6
 1. Enter the *Gross Amount*. This amount must be the same as the Retailing Gross Amount on line 5, page 1.
 2. Enter all deduction amounts on page 4.
 3. Add all deductions and transfer the total amount to page 2, line 6.
 4. On page 2, subtract the *Deductions* from the *Gross Amount*. Enter that number under *Taxable Amount*.
 5. Multiply the *Taxable Amount* by the rate shown and enter under *Tax Due*.
- **Local** Retail Sales Tax, Lines 7-9
 1. Enter the location code and local rate for each location in which tax is due. For local tax codes and rates, refer to the *Local Sales and Use Tax Summary* mailed with your tax return. If more than two locations, use the Local Sales and Use Tax Addendum. To access the Addendum or to find current location codes and rates, go to our web site at <http://dor.wa.gov>.
 2. Enter the *Taxable Amount* for each location.
 3. Multiply *Taxable Amounts* by the local rate and enter under *Tax Due City or County*.
 4. Add the *Taxable Amounts* and enter the sum under *Total Taxable Amount* on line 9. This amount must be the same as the Retail Sales Taxable Amount on line 6.

Section III - State and Local Use Tax, Lines 10-13

- **State** Use Tax/Deferred Sales Tax, Line 10
 1. Under *Gross Amount*, enter the value of articles used or consumed in Washington State on which sales tax has not been paid.
 2. Multiply the *Gross Amount* by the rate shown and enter the amount under *Tax Due*.
- **Local** Use Tax/Deferred Sales Tax, Lines 11-13
 1. Enter the location code and local rate for each location in which tax is due. For local tax codes and rates, refer to the *Local Sales and Use Tax Summary* mailed with your tax return. If more than two locations, use the Local Sales and Use Tax Addendum. To access the Addendum, visit our web site at <http://dor.wa.gov>.
 2. Enter the taxable amount for each location under *Value of Articles*.
 3. Multiply the *Value of Articles* by the rate and enter the amount under *Tax Due City or County*.
 4. Add the *Value of Article* amounts and enter the sum under *Total Value of Articles*. This must be the same as the taxable amount on line 10.

Section IV – Other Local Sales and Use Tax/Litter Tax, Lines 14-18

Motor Vehicle Sales/Leases Tax, Line 14
Regional Transit Authority (RTA) Tax, Line 15
King County Food and Beverage Tax, Line 16
Litter Tax, Line 17

1. Enter the *Taxable Amount* for Motor Vehicle Sales/Leases Tax.
2. Enter the *Taxable Amount* for articles used within the Regional Transit Authority areas.
3. Enter the *Taxable Amount* for King County Food and Beverage Tax.
4. Enter the *Taxable Amount* for Litter Tax.
5. Multiply the taxable amount for lines 14-17 by the rate shown and enter under *Tax Due* for each line.

Total Tax Due from Sections II, III, & IV, Line 18

1. Add the *Tax Due* amounts, (lines 6-17), and enter the sum on line 18. Transfer this total to page 1, line 27.

Section V - Credits, Lines 19-25

1. Identify qualifying credits and enter the figures under *Amount of Credit*. Please attach appropriate documents.
2. Add lines 19-24 and enter the sum on line 25, *Total Credit*. Transfer this total to page 1, line 30.

Section VI – Totals, Page 1, Lines 26–33

1. On line 28, enter sum of all addendums.
2. Add lines 26-28, and enter subtotal on line 29.
3. Subtract line 30 from line 29, and enter subtotal on line 31.
4. Enter penalty amount, if applicable.
5. Add line 31 to line 32 and enter amount on line 33. This is your total amount due.
6. Sign and date your return and mail to the Department.